
SENATE BILL No. 200

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-1.1-37-10; IC 6-1.1-37-10.7.

Synopsis: Waiver of property tax penalty. Allows a county treasurer to waive the penalty added to a delinquent November installment of property taxes if the taxpayer: (1) requests a waiver from the county treasurer; (2) has not previously failed to pay an installment of property taxes attributable to property located in the county on or before the due date; (3) did not receive notification that the tax was due within the two months preceding the date on which the installment of property taxes was due; and (4) pays in full the property tax installment considered delinquent. Allows a refund of penalties paid with delinquent November property taxes if the county treasurer determines that the taxpayer would have qualified for a waiver of the penalty.

Effective: July 1, 2004.

Zakas

January 8, 2004, read first time and referred to Committee on Finance.

C
o
p
y



Introduced

Second Regular Session 113th General Assembly (2004)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2003 Regular Session of the General Assembly.

SENATE BILL No. 200

A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

Be it enacted by the General Assembly of the State of Indiana:

1 SECTION 1. IC 6-1.1-37-10, AS AMENDED BY P.L.1-2004,
2 SECTION 46, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
3 JULY 1, 2004]: Sec. 10. (a) Except as provided in section 10.5 of this
4 chapter, if an installment of property taxes is not completely paid on or
5 before the due date, a penalty equal to ten percent (10%) of the amount
6 of delinquent taxes shall be added to the unpaid portion in the year of
7 the initial delinquency **unless the penalty is waived by the county**
8 **treasurer under section 10.7 of this chapter.**
9 (b) With respect to property taxes due in two (2) equal installments
10 under IC 6-1.1-22-9(a), on the day immediately following the due dates
11 in May and November of each year following the year of the initial
12 delinquency, an additional penalty equal to ten percent (10%) of any
13 taxes remaining unpaid shall be added. With respect to property taxes
14 due in installments under IC 6-1.1-22-9.5, an additional penalty equal
15 to ten percent (10%) of any taxes remaining unpaid shall be added on
16 the day immediately following each date that succeeds the last
17 installment due date by:

2004

IN 200—LS 6862/DI 52+



C
o
p
y

(1) six (6) months; or

(2) a multiple of six (6) months.

(c) The penalties under subsection (b) are imposed only on the principal amount of the delinquent taxes.

(d) If the department of local government finance determines that an emergency has occurred which precludes the mailing of the tax statement in any county at the time set forth in IC 6-1.1-22-8, the department shall establish by order a new date on which the installment of taxes in that county is due and no installment is delinquent if paid by the date so established.

(e) If any due date falls on a Saturday, a Sunday, a national legal holiday recognized by the federal government, or a statewide holiday, the act that must be performed by that date is timely if performed by the next succeeding day that is not a Saturday, a Sunday, or one (1) of those holidays.

(f) A payment to the county treasurer is considered to have been paid by the due date if the payment is:

(1) received on or before the due date to the county treasurer or a collecting agent appointed by the county treasurer;

(2) deposited in the United States mail:

(A) properly addressed to the principal office of the county treasurer;

(B) with sufficient postage; and

(C) certified or postmarked by the United States Postal Service as mailed on or before the due date; or

(3) deposited with a nationally recognized express parcel carrier and is:

(A) properly addressed to the principal office of the county treasurer; and

(B) verified by the express parcel carrier as:

(i) paid in full for final delivery; and

(ii) received on or before the due date.

For purposes of this subsection, "postmarked" does not mean the date printed by a postage meter that affixes postage to the envelope or package containing a payment.

SECTION 2. IC 6-1.1-37-10.7 IS ADDED TO THE INDIANA CODE AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2004]: **Sec. 10.7. (a) With respect to a November installment of property taxes that is delinquent, a county treasurer shall waive the penalty imposed under section 10 of this chapter if the taxpayer:**

(1) requests a waiver of the penalty from the county

C
o
p
y



1 treasurer;

2 (2) has not previously failed to pay an installment of property
3 taxes attributable to property located in the county on or
4 before the due date;

5 (3) did not receive a notification that the tax was due within
6 the two (2) months preceding the date on which the November
7 installment of property taxes was due; and

8 (4) pays in full the principal of the November installment of
9 property taxes considered delinquent under section 10 of this
10 chapter before December 10.

11 (b) If a taxpayer pays in full:

12 (1) a November installment of property taxes considered
13 delinquent under section 10 of this chapter; and

14 (2) the penalty imposed under section 10 of this chapter with
15 respect to the delinquent installment;

16 before December 10, the taxpayer may request a refund of the
17 penalty amount from the county treasurer. The county treasurer
18 shall allow the refund if the county treasurer determines that the
19 taxpayer would have qualified for a waiver of the penalty under
20 subsection (a).

21 SECTION 3. [EFFECTIVE JULY 1, 2004] IC 6-1.1-37-10.7, as
22 added by this act, applies only to property taxes first due and
23 payable after June 30, 2004.

C
O
P
Y

